

Analisis aspek perpajakan dalam penjualan paket program acara ke stasiun televisi

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Abstrak

Self-assessment system that applied by the Indonesian taxation system provides freedom for taxpayer in order to comply with the taxation liabilities independently. While fiscal only represents the controller who must secure that each taxpayer has paid their tax liabilities and gets the rights pursuant to the law and other prevailing regulations.

Beside that in order to increase the tax income, the government strives to collect the by either extensive or intensification. Intensification conducted by increasing the tax collector to the same tax subject (already exist). While extensive conducted by increasing the tax subject and object. By abundantly of TV program, urge the writer to know how big the tax potency from the submission of TV program.

Production house is a company making a video recording and or a company making video recording with the main activities making recording of broadcasting program, according to the prevailing regulation for the interest of broadcasting institution. Nowadays, many of production houses or PH were established. For them, this is a potential business since there are many TV stations.

Tax aspect of TV program will involve more about production houses because full of transaction and cash flow. The main topic in this thesis is to answer the question of how to classify the package program sale services to TV station.

The research method used is qualitative method and data collection technique through interview and reference study. Result obtained by using the above mentioned research method is that the taxpayer in submitting package program to TV station is deducted by tax income article 23 of 6% that is as a technical service, while if we see in the taxation regulation there is no regulation about package program rate. And based on the interview, so for taxpayer upon package program rate to the TV station referred to tax of advertising company, when the material of advertising considered the same with the material on making of shows program and the difference only at the duration only.

Seen the doubt of taxpayer on the tax payable basis against package program to TV station, it is advised to the Directorate General of Tax in order to make the clear regulation about income tax upon submission of shows program package as well as has been done upon value added tax so doesn't cause incorrect regulation implementation in practice.

If that happened, then the goal that want to be achieved by the government/Directorate General of Tax to obtain an addition on tax income will be achieved.